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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, July 16, 2022

S.O.72 .-In exercise of the powers conferred by section 168A of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Rajasthan No. F.12(46) FD/ Tax/ 2017-Pt.V-177 dated the 18th May, 2020, and No. F.12(1) FD/ TAX/ 2021-07, dated the 4th May, 2021, the State Government, on the recommendations of the Council, hereby,-

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

[F.12(15)FD/Tax/2022-29]
By Order of the Governor,

Jaswant Singh,
Joint Secretary to the Government.

Government Central Press, Jaipur.